

Mr. KNOLLENBERG. Mr. Speaker, with a determination to save the American dream for the next generation, the Republican Congress has turned the tax-and-spend culture of Washington upside down and produced a balanced budget with tax cuts for the American people. Now that the Federal Government's financial house is finally in order, the big question facing Congress and the President is, what is next? With the average family still paying taxes, more in taxes than it spends on basic necessities, the obvious answer is tax relief for the American worker.

As we move from the era of budget deficits to budget surpluses, some people in this town will argue that we can afford to spend this money on new programs. However, that is the mindset that got us in trouble in the first place. For our children's sake, for common sense sake, it must be rejected once and for all. I urge, Mr. Speaker, my colleagues to continue fighting for the additional tax relief that the American people need and deserve.

A SIMPLER, FAIRER AND FLATTER TAX CODE

(Mr. CHABOT asked and was given permission to address the House for 1 minute.)

Mr. CHABOT. Mr. Speaker, our current tax code is unfair. It taxes savings. It taxes marriage. It even taxes death. It is virtually incomprehensible, even to tax lawyers and to accountants. In fact it is even four times the length of the Bible. This week we have an opportunity to take a major step towards reforming our tax system. The House will consider H.R. 1041, legislation to sunset the Tax Code.

This legislation will encourage Congress to create a simpler and fairer and more reasonable tax system for Americans. It gives us a deadline to do it. Once this bill becomes law, the current Tax Code would sunset on December 31, 2004, and Congress must then implement a new Tax Code or reauthorize the current one we have by July 4, 2005. Our tax laws are complicated, unfair, and unreasonable. Let us work together to sunset our abominable Tax Code and replace it with something simpler and fairer and flatter.

COMMEMORATING 100TH ANNIVERSARY OF HAMPSTEAD VOLUNTEER FIRE DEPARTMENT

(Mr. BARTLETT of Maryland asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BARTLETT of Maryland. Mr. Speaker, I rise today to honor the men and women of the Hampstead Volunteer Fire Engine and Hose Company No. 1 of Carroll County, Maryland. The fire company was founded on February 13, 1900, and will celebrate its 100th anniversary on April 15 of this year. The founders' goal was to establish fire pro-

tection for their little town. One hundred years later, the town has grown and the company has grown from just a few men to more than 100 active and associate members whose goal today is the same, to provide the highest level of fire and emergency medical service to their community.

From the daunting task of fighting fires to responding to accidents and emergency medical situations, the Hampstead volunteers have remained stalwart members of the Hampstead community. Keep in mind, these are volunteers who come to the aid of their neighbors day and night, without pay and oftentimes with complete disregard for their own well-being. I am certain the citizens of Hampstead join me in congratulating the Hampstead fire fighters and look forward to another 100 years of exemplary service.

TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 471 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 471

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 94) proposing an amendment to the Constitution of the United States with respect to tax limitations. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) two hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) an amendment printed in the Congressional Record pursuant to clause 8 of rule XVIII, if offered by the Minority Leader or his designee, which shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. LATOURETTE). The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), the distinguished ranking member of the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

Mr. Speaker, House Resolution 471 is a structured rule providing for the consideration of H.J. Res. 94, proposing an amendment to the Constitution of the United States with respect to tax limitations. The rule provides for 2 hours of debate in the House equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary. The rule provides for one amendment printed in the

CONGRESSIONAL RECORD if offered by the minority leader or his designee which shall be considered as read and shall be separately debatable for 1 hour equally divided and controlled by the proponent and an opponent. Finally, the rule provides for one motion to recommit, with or without instructions.

Mr. Speaker, with tax day arriving at the end of this week, there is certainly no better time for the House to consider this important constitutional amendment. The tax limitation amendment starts from this very simple premise that it should be harder, not easier, for government to raise taxes. The average American pays more in taxes than it does in food, clothing, shelter, and transportation combined. For too long, the tax burden imposed by the Government has been going up, not going down. I am very, very proud to sponsor this constitutional amendment.

Mr. Speaker, passage of this rule will allow the House to begin debate on one of the most serious matters to be considered by this House, an amendment to the Constitution of the United States. When our Founding Fathers met more than 200 years ago to draft what became the Constitution of the United States, there was agreement on what problems our Nation faced and our Constitution was drafted to address these problems.

In many instances, they wrote specific language protecting people from what at times could be an oppressive, intrusive, or overbearing Federal Government. They protected bedrock foundations to our liberty and freedom, such as life, the pursuit of happiness, freedom of speech and freedom of religion. Just as importantly, the Founding Fathers required certain actions and laws passed by Congress to obtain a supermajority vote, not just a simple majority because they foresaw that the people must overwhelmingly support some action.

Our Founding Fathers were so insightful and ingenious in their preparation of the Constitution that they enlisted within our system of checks and balances a Constitution which would clearly enumerate occasions where a supermajority would be appropriate as a guardian of the people. A vote of two-thirds of both houses, for example, is required to override a presidential veto. A two-thirds vote of the Senate is required to approve treaties or to convict an impeached Federal official.

But a two-thirds vote in Congress is not yet required for raising taxes. In my view, our Founding Fathers would recognize that under the current system there is an inherent bias towards raising taxes and might have supported this constitutional amendment.

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There has long been a bias towards raising taxes under the current system. Spending benefits are targeted at specific groups. These special interests successfully lobby Congress and the